VISION PROGRESS ACHIEVEMENT

CITY OF WEYBURN

# FINANCIAL STATEMENT

FOR THE YEAR ENDING

DECEMBER 31, 1987

FRED V. MILLEKER
CHARTERED ACCOUNTANT

TELEPHONE (306) 842-2945

54 - 3rd Street North, Weyburn, Saskatchewan
S4H 0V9

# AUDITOR'S REPORT

We have examined the balance sheets of the City of Weyburn as at December 31, 1987, and the statements of revenue and expenditures and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City as at December 31, 1987, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Respectfully submitted,

Fred V. Milleker

CHARTERED ACCOUNTANT

Weyburn, Saskatchewan
February 8, 1988

CITY OF WEYBURN

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CITY OF WEYBURN

CONDENSED CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **CAPITAL ASSETS** | | |
| General Fund | | |
| Land, buildings and other properties | 22,093,655 | 24,430,367 |
| Utility Department | | |
| Waterworks system | 6,506,024 | 8,420,802 |
| Sewerage system | 4,792,480 | 4,830,017 |
| Due from High School for debentures assumed by City | 216,000 | 169,000 |
| Investments | 1,999,999 | 1,999,999 |
| Cash in bank | 12 | 8 |
| | 35,608,170 | 39,850,193 |
| **REVENUE ASSETS** | | |
| Cash on hand and in bank | 449,353 | 474,293 |
| Investments | 3,217,847 | 2,689,946 |
| Accounts receivable | 717,540 | 791,841 |
| Underground services | 58,694 | 48,509 |
| Deposits | 392 | 405 |
| Taxes receivable | 212,839 | 390,472 |
| Hospital underlevy | 48 | 62 |
| Tax title property | 493,686 | 435,931 |
| Real estate | 294,564 | 294,564 |
| Prepaid anniversay expense | - | 24,000 |
| Prepaid house connections - water and sewer | 112,707 | 100,036 |
| Prepaid general local improvements | 145,735 | 339,551 |
| Prepaid water and sewer mains | 685,280 | 571,224 |
| Inventory - top soil and sand | 34,915 | 22,581 |
| | 6,423,600 | 6,183,415 |

# CITY OF WEYBURN

## CONDENSED CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **CAPITAL LIABILITIES** | | |
| Debenture Debt (Page 23) | | |
| General Fund | 517,668 | 420,320 |
| Waterworks | 948,832 | 873,975 |
| Sewerage | 463,476 | 441,832 |
| | 1,929,976 | 1,736,127 |
| Capital surplus | 33,678,194 | 38,114,066 |
| | 35,608,170 | 39,850,193 |
| **REVENUE LIABILITIES** | | |
| Accounts payable | 325,159 | 546,969 |
| Reserves and allowances | | |
| Uncollectable taxes | 210,304 | 206,676 |
| Tax title property | 106,583 | 106,583 |
| Reserve for Future Expenditures | | |
| Reserve for future expenditures - contingencies | 3,929,800 | 3,299,200 |
| Works department equipment reserve | 530,386 | 548,812 |
| Surplus | 1,321,368 | 1,475,175 |
| | 6,423,600 | 6,183,415 |

CITY OF WEYBURN

CAPITAL FUND BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **A S S E T S** | | |
| Land, buildings and other properties (Page 22) | 22,093,655 | 24,430,367 |
| Due from High School for debentures assumed by City (repayable to the City in amounts equal to the annual payments by the City) | 216,000 | 169,000 |
| | 22,309,655 | 24,599,367 |
| Capital Reserve Revolving Fund | | |
| Cash in bank | 11 | 7 |
| Due from general capital fund | 99,989 | 99,993 |
| | 100,000 | 100,000 |
| Electric Light Utility Fund | | |
| Cash in bank | 1 | 1 |
| Investments - deposit receipts and treasury bills | 138,653 | 274,801 |
| - City of Weyburn | 1,637,183 | 1,487,198 |
| - Weyburn School Division No. 97 | 119,163 | 105,000 |
| - Weyburn Central School Division No. 73 | 105,000 | 110,000 |
| - Town of Whitewood | - | 23,000 |
| | 2,000,000 | 2,000,000 |
| | 24,409,655 | 26,699,367 |

CITY OF WEYBURN

CAPITAL FUND BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| L I A B I L I T I E S | | |
| Debenture Debt (Page 23) | | |
| Issued | 1,140,000 | 1,140,000 |
| Less amount matured | 622,332 | 719,680 |
| | 517,668 | 420,320 |
| Due to capital reserve revolving fund | 99,989 | 99,993 |
| Capital Reserve Revolving Fund | | |
| Surplus | 100,000 | 100,000 |
| Equity in capital assets (Page 24) | 23,691,998 | 26,079,054 |
| | 24,409,655 | 26,699,367 |

CITY OF WEYBURN

REVENUE FUND BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **A S S E T S** | | |
| Cash on hand | 276,244 | 34,306 |
| Cash in bank | | |
| General and payroll | 173,107 | 439,985 |
| Investments - at par value | | |
| Weyburn Co-op Association Ltd. | 500 | 500 |
| Deposits receipts and treasury bills | 2,648,192 | 2,122,829 |
| Accounts receivable | | |
| General | 570,925 | 621,040 |
| Property sales | 14,435 | 32,206 |
| Taxes and Arrears (Page 27) | 212,839 | 390,472 |
| Tax title property (Page 28) | 493,686 | 435,931 |
| Real estate | 294,564 | 294,564 |
| Underground services | 58,694 | 48,509 |
| Prepaid general local improvements | 145,735 | 339,551 |
| Inventory of top soil and sand | 34,915 | 22,581 |
| Prepaid anniversary expense | - | 24,000 |
| Hospital underlevy | 48 | 62 |
| Deposits | 392 | 405 |
| Due to property sales fund | 2,538 | 134,912 |
| Property Sales Fund | | |
| Cash in bank | 2 | 2 |
| Deposit receipt | 569,155 | 566,617 |
| | 5,495,971 | 5,508,472 |

CITY OF WEYBURN

REVENUE FUND BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **L I A B I L I T I E S** | | |
| Accounts Payable | | |
| General | 251,509 | 509,116 |
| Overpaid taxes | 6,750 | 25,850 |
| Suspense | 59,120 | 4,033 |
| Due to utility revenue fund | 1,444,049 | 817,495 |
| Property Sales Fund - Due from general revenue | 2,538 | 134,912 |
| Reserves and Allowances | | |
| Uncollectable taxes | 210,304 | 206,676 |
| Tax title property | 106,583 | 106,583 |
| Reserve for Future Expenditures | | |
| Reserve for future expenditures - contingencies | 1,618,800 | 1,732,200 |
| Works department equipment reserve (Page 26) | 530,386 | 548,812 |
| Property sales fund surplus (Page 26) | 581,790 | 716,702 |
| Surplus (Page 24) | 684,142 | 706,093 |
| | 5,495,971 | 5,508,472 |

CITY OF WEYBURN

UTILITY DEPARTMENT

BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **CAPITAL ASSETS** | | |
| Waterworks | | |
| Land, buildings and plant | 193,239 | 193,239 |
| Wells and ground water development | 932,010 | 2,771,947 |
| Dam and reservoirs | 2,245,948 | 2,245,948 |
| Distribution system | 3,034,592 | 3,109,433 |
| Raw water line and intake | 57,153 | 57,153 |
| Sundry equipment | 43,082 | 43,082 |
| | 6,506,024 | 8,420,802 |
| Sewerage | | |
| Sanitary sewers | 1,681,499 | 1,715,793 |
| Lagoon | 2,971,202 | 2,974,445 |
| Sewer lift station | 88,323 | 88,323 |
| Sundry equipment | 51,456 | 51,456 |
| | 4,792,480 | 4,830,017 |
| | 11,298,504 | 13,250,819 |
| **REVENUE ASSETS** | | |
| Due from general revenue | 1,444,049 | 817,495 |
| Accounts receivable - customers | 132,180 | 138,595 |
| Prepaid water mains | 370,485 | 313,285 |
| Prepaid house connections - water | 65,141 | 58,286 |
| Prepaid sewer mains | 314,795 | 257,939 |
| Prepaid house connections - sewer | 47,566 | 41,750 |
| | 2,374,216 | 1,627,350 |

CITY OF WEYBURN

UTILITY DEPARTMENT

BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **CAPITAL LIABILITIES** | | |
| Debenture Debt (Page 23) | | |
| Waterworks | | |
| Issued | 1,352,381 | 1,327,169 |
| Less amount matured | 403,549 | 453,194 |
| | 948,832 | 873,975 |
| Sewerage | | |
| Issued | 557,009 | 550,000 |
| Less amount matured | 93,533 | 108,168 |
| | 463,476 | 441,832 |
| | 1,412,308 | 1,315,807 |
| Capital Surplus (Page 25) | 9,886,196 | 11,935,012 |
| | 11,298,504 | 13,250,819 |
| **REVENUE LIABILITIES** | | |
| Customer deposits | 7,780 | 7,970 |
| Reserve for future expenditures - utility | 2,311,000 | 1,567,000 |
| Surplus (Page 25) | 55,436 | 52,380 |
| | 2,374,216 | 1,627,350 |

CITY OF WEYBURN

STATEMENT OF REVENUE AND EXPENDITURE - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| REVENUE | | | |
| Taxation | 3,278,878 | 3,654,234 | 3,657,609 |
| Grants in lieu of taxes | 403,064 | 416,468 | 395,791 |
| Services provided to other governments | 6,665 | 4,781 | 6,127 |
| Sales of services | 327,343 | 306,020 | 339,476 |
| Other Revenue from Own Sources | | | |
| Licenses and permits | 40,458 | 40,500 | 48,029 |
| Fines | 145,125 | 135,000 | 136,073 |
| Rentals | 776,211 | 552,600 | 725,855 |
| Concessions | 21,461 | 9,175 | 9,025 |
| Return on investments | 682,292 | 581,370 | 704,433 |
| Penalties | 50,126 | 46,873 | 44,209 |
| Miscellaneous | 92,927 | 39,700 | 47,746 |
| Unconditional government grants | 827,644 | 853,502 | 853,502 |
| Conditional government grants | 465,025 | 634,222 | 787,889 |
| Other transactions | | | |
| Internal transfers | 675,573 | 482,725 | 414,724 |
| Collections for other governments | 2,838,442 | 2,915,946 | 2,914,295 |
| | 10,631,234 | 10,673,116 | 11,084,783 |
| Debentures | - | - | - |
| | 10,631,234 | 10,673,116 | 11,084,783 |

CITY OF WEYBURN

STATEMENT OF REVENUE AND EXPENDITURE - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| EXPENDITURE | | | |
| General government services | 503,210 | 585,703 | 589,412 |
| Protective Services | | | |
| Police protection | 823,162 | 864,709 | 865,847 |
| Law enforcement | 30,404 | 31,300 | 31,460 |
| Fire protection | 205,838 | 221,077 | 212,280 |
| Emergency measures | 8,277 | 9,000 | 7,213 |
| Other protection | 94,769 | 99,905 | 94,984 |
| Transportation Services | | | |
| Common services | 741,838 | 684,693 | 776,842 |
| Road transport | 705,963 | 685,900 | 645,585 |
| Air transport | 13,446 | 14,620 | 10,692 |
| Environmental health services | 310,364 | 302,000 | 296,361 |
| Public health and social services | 68,556 | 75,660 | 73,891 |
| Environmental development services | 276,525 | 214,400 | 221,480 |
| Recreation and Cultural Services | | | |
| Recreation facilities | 518,438 | 489,982 | 499,327 |
| Park facilities | 509,147 | 438,161 | 403,557 |
| Cultural facilities | 113,605 | 149,062 | 140,685 |
| Fiscal Services | | | |
| Debt charges | 163,267 | 169,038 | 168,219 |
| Internal transfers | 452,974 | 145,873 | 484,299 |
| Conditional transfers to other governments | 184,983 | 203,731 | 214,880 |
| Taxes collected for other governments | 2,838,442 | 2,915,946 | 2,914,295 |
| Capital expenditure | 2,066,493 | 2,369,986 | 2,430,594 |
| | 10,629,701 | 10,670,746 | 11,081,903 |
| Excess revenue for the year (Page 23) | 1,533 | 2,370 | 2,880 |
| | 10,631,234 | 10,673,116 | 11,084,783 |

CITY OF WEYBURN

DETAILS OF REVENUE (GENERAL SECTION)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **TAXATION** | | | |
| Tax levy - Municipal share | 2,400,767 | 2,515,826 | 2,515,826 |
| Local improvements - frontage taxes | 399,621 | 361,990 | 355,497 |
| Additions to the roll (Municipal) | 11,682 | 25,000 | 31,909 |
| Prepaid frontage taxes | 84,609 | 369,058 | 340,479 |
| Trailer occupancy fees - municipal share | 11,497 | 12,360 | 11,877 |
| S.P C. - electrical surcharge | 370,702 | 370,000 | 402,021 |
| | 3,278,878 | 3,654,234 | 3,657,609 |
| **GRANTS IN LIEU OF TAXES** | | | |
| Federal government agencies | 14,319 | 14,851 | 14,851 |
| Tri-party and other agencies | 97,930 | 102,633 | 103,677 |
| Provincial government agencies | 30,859 | 32,984 | 32,918 |
| S.P.C. - gas | 134,103 | 140,000 | 108,308 |
| S.P.C. - electrical | 125,853 | 126,000 | 136,037 |
| | 403,064 | 416,468 | 395,791 |
| **SERVICES PROVIDED TO OTHER GOVERNMENTS** | | | |
| Services to Rural Municipalities | 6,665 | 4,781 | 6,127 |
| **SALES OF SERVICES** | | | |
| Protective services | | | |
| Fire department - revenues | 6,834 | 5,300 | 6,498 |
| Fire department - rentals | 4,200 | 4,200 | 4,200 |
| | 11,034 | 9,500 | 10,698 |
| Transportation Services | | | |
| Works sundry revenue | 8,376 | 4,000 | 6,533 |
| Parking meters - lots | 22,551 | 22,000 | 21,645 |
| Airport | 6,182 | 6,050 | 6,558 |
| | 37,109 | 32,050 | 34,736 |
| Environmental Health | | | |
| Refuse collection fees | 32,743 | 29,000 | 32,306 |
| Refuse disposal fees | 4,088 | 2,500 | 4,053 |
| | 36,831 | 31,500 | 36,359 |
| Public Health and Social Services | | | |
| Cemetery fees | 35,033 | 28,250 | 27,939 |
| Recreation and Cultural Services | | | |
| Recreation program | 9,492 | 7,470 | 10,501 |
| Swimartorium | 66,958 | 69,540 | 68,174 |
| Colosseum | 62,124 | 58,260 | 74,067 |
| Sports arena | 58,847 | 53,450 | 62,459 |
| Arts and Crafts revenue | 9,915 | 16,000 | 14,543 |
| | 207,336 | 204,720 | 229,744 |
| | 327,343 | 306,020 | 339,476 |

CITY OF WEYBURN

DETAILS OF REVENUE (GENERAL SECTION)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **OTHER REVENUE FROM OWN SOURCES** | | | |
| Licenses and Permits | | | |
| Licenses | 32,122 | 33,000 | 34,747 |
| Building and moving permits | 8,336 | 7,500 | 13,282 |
| | 40,458 | 40,500 | 48,029 |
| Fines | | | |
| Court fines | 130,853 | 120,000 | 119,569 |
| Meter violations | 14,272 | 15,000 | 16,504 |
| | 145,125 | 135,000 | 136,073 |
| Rentals | | | |
| City owned property | 25,702 | 28,600 | 30,338 |
| Farm lands | 42,566 | 39,200 | 64,326 |
| Tent and trailer park | 14,983 | 14,800 | 10,440 |
| Equipment rentals | 692,960 | 470,000 | 620,751 |
| | 776,211 | 552,600 | 725,855 |
| Concessions | | | |
| Rink concessions | 7,750 | 7,750 | 7,600 |
| Pool concession | 13,711 | 1,425 | 1,425 |
| | 21,461 | 9,175 | 9,025 |
| Return on Investments | | | |
| Interest on bonds and bank balances | 599,440 | 500,000 | 622,688 |
| Interest on housing projects | 82,852 | 81,370 | 81,745 |
| | 682,292 | 581,370 | 704,433 |
| Penalties | | | |
| Net penalty on arrears of taxes | 24,339 | 20,467 | 20,546 |
| Penalty on current taxes | 25,787 | 26,406 | 23,663 |
| | 50,126 | 46,873 | 44,209 |
| Miscellaneous | | | |
| Commission on S.H.S.P. | 500 | 500 | - |
| Community contributions | 79,965 | 27,200 | 33,784 |
| Finance sundry revenue | 8,870 | 8,000 | 9,148 |
| Police sundry revenue | 3,592 | 4,000 | 4,814 |
| | 92,927 | 39,700 | 47,746 |
| | 1,808,600 | 1,405,218 | 1,715,370 |
| **UNCONDITIONAL GOVERNMENT GRANTS** | | | |
| Provincial Government | 827,644 | 853,502 | 853,502 |

CITY OF WEYBURN

DETAILS OF REVENUE (GENERAL SECTION)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **CONDITIONAL GOVERNMENT GRANTS** | | | |
| Federal government agencies | 5,144 | 11,160 | 28,309 |
| Provincial government and agencies | 459,881 | 623,062 | 759,580 |
| | 465,025 | 634,222 | 787,889 |
| **OTHER TRANSACTIONS** | | | |
| Internal Transfers | | | |
| Transfer from Reserve for future expenditure | 61,200 | 206,600 | 206,600 |
| Transfer from Cemetery Perpetual Care Fund | 13,290 | 13,400 | 13,820 |
| Transfer from Property Sales Fund | 465,300 | 196,500 | 160,994 |
| Contribution from Capital Reserve Revolving Fund | 33,070 | 33,310 | 33,310 |
| Contribution from Works Equipment Reserve | - | 32,915 | - |
| Transfers from Land Assembly | 102,713 | - | - |
| | 675,573 | 482,725 | 414,724 |
| Collections from Other Governments | | | |
| Public School | 1,842,969 | 1,895,150 | 1,896,183 |
| Separate School | 668,937 | 682,692 | 679,741 |
| School share of trailer occupancy fees | 11,068 | 11,640 | 11,185 |
| School share of grants in lieu | 137,772 | 141,703 | 142,624 |
| Union hospital | 177,696 | 184,761 | 184,562 |
| | 2,838,442 | 2,915,946 | 2,914,295 |
| | 3,514,015 | 3,398,671 | 3,329,019 |

# CITY OF WEYBURN

## DETAILS OF EXPENDITURE (GENERAL FUND)

## FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1986 $ |
|---|---|---|---|
| **GENERAL GOVERNMENT SERVICES** | | | |
| Legislative | | | |
| Mayor indemnity allowance | 16,020 | 17,900 | 17,067 |
| Council indemnity | 31,170 | 32,800 | 33,801 |
| Travel | 10,218 | 10,500 | 8,474 |
| Memberships | 5,409 | 5,600 | 5,562 |
| | 62,817 | 66,800 | 64,904 |
| Administration | | | |
| General | | | |
| City clerk and personnel | 77,714 | 80,680 | 79,478 |
| Legal services | 5,530 | 7,500 | 7,664 |
| Administration travel and sundry | - | 4,500 | 4,259 |
| Financial Management | | | |
| City comptroller/treasurer and personnel | 120,136 | 129,900 | 127,438 |
| Audit | 12,498 | 11,470 | 12,390 |
| Fidelity bonds and insurance | 588 | 608 | 608 |
| Pension plan | 13,184 | 14,348 | 13,885 |
| Group insurance | 1,841 | 1,948 | 1,765 |
| Environmental safety (W.C.B.) | 1,848 | 1,875 | 2,651 |
| Unemployment insurance | 7,658 | 9,120 | 8,241 |
| Accounting expense | 14,412 | 17,100 | 15,002 |
| Taxation and Assessment | | | |
| Tax clerk and assessor | 35,272 | 31,500 | 31,249 |
| Tax supplies | 3,170 | 4,700 | 2,574 |
| Tax rebates and cancellations | 7,169 | 9,500 | 21,359 |
| Maintenance of municipal property | 3,151 | 3,200 | 3,143 |
| Tax enforcement costs | 2,239 | 1,500 | 647 |
| Frontage taxes on city property | 18,221 | 20,983 | 14,691 |
| Maintenance of airport property | 837 | 500 | 393 |
| Common Services - City Hall | | | |
| Janitorial services and supplies | 12,975 | 15,396 | 12,430 |
| Repairs and maintenance | 4,478 | 3,700 | 3,729 |
| Utilities | 11,026 | 12,000 | 9,543 |
| Telephone | 7,090 | 7,800 | 10,828 |
| General Office expense | 6,918 | 7,280 | 5,150 |
| | 367,955 | 397,108 | 389,117 |
| Other Services | | | |
| Elections | 3,284 | 1,200 | 2,676 |
| Property insurance | 1,415 | 1,910 | 1,780 |
| Public liability insurance | 39,103 | 42,400 | 42,350 |
| Grants - non-charitable | 3,203 | 49,725 | 63,417 |
| Postage | 9,362 | 10,500 | 9,826 |
| Stationery and advertising | 7,241 | 5,260 | 4,340 |
| Printing | 8,830 | 10,800 | 11,002 |
| | 72,438 | 121,795 | 135,391 |
| | 503,210 | 585,703 | 589,412 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| PROTECTIVE SERVICES | | | |
| Police Protection | | | |
| Administration salaries | 130,170 | 130,000 | 130,135 |
| Insurance (including W.C.B. and U.I.C.) | 63,488 | 67,880 | 67,454 |
| Police force salaries | 535,302 | 547,400 | 552,135 |
| Supplies, expense and telephone | 10,596 | 14,400 | 13,771 |
| Clothing expense | 10,018 | 11,100 | 8,617 |
| Parking and support services | 19,821 | 17,150 | 17,481 |
| Training | 3,393 | 6,224 | 6,189 |
| Police station rental | 11,278 | 17,925 | 16,736 |
| Automobile expense | 24,669 | 24,900 | 26,330 |
| Detention of prisoners | 1,667 | 2,000 | 1,302 |
| Equipment expense | 4,688 | 3,030 | 2,653 |
| Utilities | 8,072 | 15,500 | 17,016 |
| Crime prevention | - | 1,200 | 894 |
| Identification | - | 4,000 | 3,677 |
| Board of police commissioners | - | 2,000 | 1,457 |
| | 823,162 | 864,709 | 865,847 |
| Law enforcement | 30,404 | 31,300 | 31,460 |
| Fire Protection | | | |
| Fire Chief | 31,936 | 33,780 | 33,780 |
| Insurance and benefits | 13,612 | 14,677 | 14,394 |
| Office and travel expense | 1,185 | 1,500 | 1,118 |
| Fire fighting force | 108,973 | 116,970 | 116,716 |
| Fire alarms, phone and radios | 999 | 1,100 | 868 |
| Fire investigation and prevention | 560 | 600 | 722 |
| Water supply and hydrants | 23,250 | 23,775 | 23,775 |
| Brigade training | 3,969 | 6,000 | 4,844 |
| Brigade salaries and insurance | 2,030 | 3,450 | 2,428 |
| Fire Station and Building | | | |
| Maintenance | 1,971 | 2,800 | 1,832 |
| Utilities | 6,669 | 8,800 | 5,601 |
| Fire Fighting Equipment | | | |
| Clothing and fighting equipment | 3,115 | 2,300 | 1,271 |
| Equipment repair and maintenance | 7,569 | 5,325 | 4,931 |
| | 205,838 | 221,077 | 212,280 |
| Emergency Measures | | | |
| Emergency measures organization | 4,408 | 5,000 | 4,338 |
| River and flood control structure | 3,869 | 4,000 | 2,875 |
| | 8,277 | 9,000 | 7,213 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| PROTECTIVE SERVICES (CONCLUDED) | | | |
| Other Protection | | | |
| Building department - salaries | 53,817 | 61,000 | 59,476 |
| Building department - expenses | 7,626 | 9,910 | 9,685 |
| Safety program | 870 | 645 | 644 |
| Animal and Pest Control | | | |
| Animal Control | 22,152 | 18,350 | 17,338 |
| Insect Control | 10,182 | 9,500 | 7,831 |
| Rat Control | 122 | 500 | 10 |
| | 94,769 | 99,905 | 94,984 |
| | 1,162,450 | 1,225,991 | 1,211,784 |
| TRANSPORTATION SERVICES | | | |
| Common Services | | | |
| Administration salaries | 95,732 | 97,500 | 100,534 |
| Office expense and rent | 6,283 | 10,500 | 8,989 |
| Insurance (including W.C.B. and U.I.C.) | 75,502 | 81,257 | 77,652 |
| Accident and claims | - | 2,000 | 475 |
| Equipment pool | 388,821 | 300,000 | 402,810 |
| Workshop | | | |
| Tool expense | 6,480 | 10,200 | 9,732 |
| Utilities and office supplies | 16,946 | 19,500 | 17,120 |
| Building and yard maintenance | 32,005 | 31,650 | 32,034 |
| Engineering Services | | | |
| Research, plan and design | 105,003 | 109,586 | 110,376 |
| Survey and drafting | 15,066 | 22,500 | 17,120 |
| | 741,838 | 684,693 | 776,842 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| TRANSPORATION SERVICES (CONCLUDED) | | | |
| Road Transport | | | |
| Streets | | | |
| Repair and maintenance | 42,676 | 40,000 | 44,502 |
| Gravelling | 31,632 | 28,000 | 28,599 |
| Oiling and asphalt repair | 100,323 | 130,000 | 134,348 |
| Cleaning | 82,454 | 71,500 | 69,872 |
| Gravel pit - maintenance | 2,694 | - | - |
| Repairs to sidewalks | 22,829 | 24,000 | 18,875 |
| Repairs to curbs and driveways | 6,907 | 9,000 | 2,595 |
| Storm sewers and catch basins | 30,764 | 30,000 | 30,389 |
| Snow removal - general | 47,283 | 38,000 | 22,382 |
| - sidewalks | 914 | 1,000 | 931 |
| Street sanding | 27,713 | 22,000 | 18,819 |
| Snow fencing | 11,130 | 10,300 | 11,030 |
| Surface drainage | 15,988 | 15,000 | 13,932 |
| Street Lighting | | | |
| Electricity | 166,688 | 189,000 | 186,305 |
| Construction | 55,614 | 16,500 | 6,177 |
| Traffic Lights | | | |
| Repairs and maintenance | 14,688 | 16,000 | 10,207 |
| Operation | 5,791 | 5,900 | 6,253 |
| Traffic and street signs | 22,480 | 18,000 | 21,918 |
| Traffic marking and zone painting | 11,046 | 13,000 | 12,899 |
| Parking | | | |
| Lots - maintenance and operation | 1,439 | 2,400 | 758 |
| Meter expense | 4,253 | 5,000 | 4,367 |
| Parking - City Hall | 657 | 1,300 | 427 |
| | 705,963 | 685,900 | 645,585 |
| Air Transport | | | |
| Airport expense | 13,446 | 14,620 | 10,692 |
| | 1,461,247 | 1,385,213 | 1,433,119 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **ENVIRONMENTAL HEALTH SERVICES** | | | |
| Refuse Collection and Disposal | | | |
| Refuse collection | 183,150 | 193,500 | 177,888 |
| Refuse disposal | 115,574 | 97,500 | 109,723 |
| Other Environmental Health | | | |
| Clean-up campaign | 11,640 | 11,000 | 8,750 |
| | 310,364 | 302,000 | 296,361 |
| **PUBLIC HEALTH AND SOCIAL SERVICES** | | | |
| Public Health | | | |
| Cemetery | | | |
| Administration and salaries | 52,293 | 53,135 | 47,564 |
| Operation and expense | 12,444 | 14,825 | 20,444 |
| | 64,737 | 67,960 | 68,008 |
| Social Services | | | |
| Charitable Grants (Hall Rentals for Seniors) | 1,800 | 3,200 | 4,060 |
| Transit for the disabled | 2,019 | 4,500 | 1,823 |
| | 3,819 | 7,700 | 5,883 |
| | 68,556 | 75,660 | 73,891 |
| **ENVIRONMENTAL DEVELOPMENT SERVICES** | | | |
| Community Development | | | |
| Urban development | 3,853 | 1,000 | 369 |
| Economic development | 16,423 | 40,500 | 34,355 |
| Community development | 9,524 | 8,200 | 7,041 |
| Land rehabilitation | 117,386 | 50,000 | 68,726 |
| Street and lane development | 35,243 | 35,000 | 25,216 |
| Burnwey Park | 6,587 | - | - |
| | 189,016 | 134,700 | 135,707 |
| Natural Resources Development | | | |
| Agricultural | | | |
| Weed control | 21,266 | 18,000 | 21,648 |
| Farm land maintenance and operation | 27,367 | 19,600 | 23,375 |
| | 48,633 | 37,600 | 45,023 |
| Industrial development assistance | 8,625 | 4,500 | 4,360 |
| Special events | 1,988 | 3,000 | 5,537 |
| | 10,613 | 7,500 | 9,897 |
| Other Services | | | |
| Public relations | 14,153 | 15,550 | 12,749 |
| Decorative lighting | 8,108 | 6,550 | 5,628 |
| Anniversary - 1988 | 6,002 | 12,500 | 12,476 |
| | 28,263 | 34,600 | 30,853 |
| | 276,525 | 214,400 | 221,480 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| RECREATIONAL AND CULTURAL SERVICES | | | |
| Recreation Facilities | | | |
| Administration | 69,749 | 58,500 | 58,062 |
| Office expense | 9,499 | 8,200 | 8,988 |
| Insurance | 8,469 | 7,549 | 6,921 |
| Travel | 8,281 | 9,880 | 9,829 |
| Program salaries | 8,191 | 6,400 | 6,726 |
| Program expense | 13,513 | 9,200 | 18,098 |
| Swimartorium | | | |
| Pool concession - salaries | 5,984 | - | - |
| Pool concession - expense | 8,589 | - | - |
| Salaries | 92,477 | 93,780 | 87,528 |
| Operation | 37,080 | 28,115 | 22,428 |
| Utilities | 19,372 | 25,800 | 17,020 |
| Insurance and benefits | 6,013 | 7,180 | 6,584 |
| Colosseum | | | |
| Salaries | 60,043 | 65,065 | 66,514 |
| Insurance | 10,747 | 11,509 | 11,089 |
| Utilities | 58,619 | 50,950 | 56,459 |
| Operation and maintenance | 41,405 | 44,460 | 40,608 |
| Sports Arena | | | |
| Salaries | 26,734 | 29,000 | 34,385 |
| Insurance and benefits | 4,338 | 4,594 | 4,418 |
| Utilities | 20,288 | 20,000 | 31,497 |
| Operation and maintenance | 9,047 | 9,800 | 12173 |
| | 518,438 | 489,982 | 499,327 |
| Parks and Playground Services | | | |
| Parks administrative expense | 52,343 | 51,750 | 41,599 |
| Office expense | - | - | 4,286 |
| Parks shop expense | 6,626 | 10,750 | 7,076 |
| Travel expense | - | 6,840 | 5,566 |
| Parks insurance and benefits | 14,455 | 17,171 | 15,767 |
| Outdoor rink program | 3,612 | 6,500 | 3,138 |
| Outdoor rink expense | 11,540 | 10,150 | 9,824 |
| Jubilee Park buildings | 27,452 | 23,000 | 20,185 |
| Parks security | - | 12,500 | 4,862 |
| Parks maintenance and operation | 123,762 | 62,000 | 69,108 |
| Parks development | 16,199 | 6,000 | 9,364 |
| Playground development and operation | 4,687 | 14,500 | 6,041 |
| Ball diamond development and operation | 35,570 | 20,500 | 11,708 |
| Boulevard and urban forestry | 47,192 | 69,500 | 70,147 |
| Tree nursery maintenance and operation | 19,457 | 15,400 | 13,165 |
| Tree planting and pruning | 41,452 | 56,000 | 40,580 |
| Parks equipment and repairs | 12,227 | 13,000 | 14,775 |
| River bank development | 30,000 | - | 3,525 |
| River Park development | 3,480 | - | - |
| Don Mitchell playground | 59,093 | 42,600 | 52,841 |
| | 509,147 | 438,161 | 403,557 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| RECREATION AND CULTURAL SERVICES (CONCLUDED) | | | |
| Cultural Facilities | | | |
| Signal Hill Arts Centre - Building operation | 7,025 | 14,500 | 9,412 |
| Signal Hill Arts Centre utilities | 8,042 | 8,500 | 7,618 |
| Signal Hill Arts Centre insurance & benefits | 4,417 | 4,380 | 4,099 |
| Douglas CalvaryCentre | - | 1,000 | 57 |
| Museum grant | 5,805 | 4,860 | 4,439 |
| C/R facilities program transfer | - | 6,300 | 6,300 |
| Innovative project expense | - | 15,000 | 14,797 |
| Public Library | 36,317 | 37,797 | 37,632 |
| Arts and Crafts: | | | |
| Facility expense | | | |
| Salaries | 42,122 | 43,680 | 43,701 |
| Expense | 3,219 | 6,950 | 6,995 |
| Weyburn Arts Council grant | 6,657 | 5,595 | 5,595 |
| Heritage expense | 1 | 500 | 40 |
| | 113,605 | 149,062 | 140,685 |
| | 1,141,190 | 1,077,205 | 1,043,569 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **FISCAL SERVICES** | | | |
| Debt Charges | | | |
| Debenture principal | 45,839 | 50,347 | 50,347 |
| Debenture interest | 38,681 | 34,173 | 34,173 |
| Discount on current taxes | 78,658 | 84,018 | 83,606 |
| Bank charges | 89 | 500 | 93 |
| | 163,267 | 169,038 | 168,219 |
| Internal Transfers | | | |
| Transfer to Utility department | 144,474 | 145,873 | 145,873 |
| Transfer to Equipment Reserve | 176,500 | - | 18,426 |
| Transfer to reserve for future expenditure | 132,000 | - | 320,000 |
| | 452,974 | 145,873 | 484,299 |
| Conditional Transfers to Other Governments | | | |
| Province - Public Health levy | 4,761 | 4,762 | 4,762 |
| - Social Aid per capita assessment | 26,941 | 26,997 | 26,997 |
| Road Ambulance Association | 14,285 | 28,569 | 28,569 |
| Assessment management agency levy | - | 1,740 | 1,740 |
| Nickle Lake regional park | 5,000 | 5,000 | 5,000 |
| Regional library | 65,518 | 68,185 | 68,185 |
| Low rental housing subsidy | 68,478 | 68,478 | 79,627 |
| | 184,983 | 203,731 | 214,880 |
| Taxes Collected for Other Governments | | | |
| Public School levy | 1,842,969 | 1,895,150 | 1,896,183 |
| Separate School levy | 668,937 | 682,692 | 679,741 |
| Union hospital levy | 177,696 | 184,761 | 184,562 |
| Trailer occupancy fees - school share | 11,068 | 11,640 | 11,185 |
| Grants in lieu - school share | 137,772 | 141,703 | 142,624 |
| | 2,838,442 | 2,915,946 | 2,914,295 |
| | 3,639,666 | 3,434,588 | 3,781,693 |

CITY OF WEYBURN

DETAILS OF EXPENDITURE (GENERAL FUND)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| CAPITAL EXPENDITURE | | | |
| GENERAL GOVERNMENT | | | |
| Real estate | 230,639 | 50,000 | - |
| City Hall Building | 69,991 | 140,500 | 145,472 |
| Boiler - City Hall & Fire Hall | 22,235 | - | - |
| Office equipment | 3,370 | 27,730 | 26,150 |
| Repayment to C.R.R. Fund | 33,072 | 33,306 | 33,306 |
| | 359,307 | 251,536 | 204,928 |
| PROTECTIVE SERVICES | | | |
| Fire Department equipment | 5,063 | - | - |
| Police Station | 199,242 | - | - |
| Police equipment | 44,664 | 30,190 | 31,085 |
| River channel & dyking | 618,826 | 541,600 | 664,158 |
| | 867,795 | 571,790 | 695,243 |
| TRANSPORATION | | | |
| Workshop | - | 19,000 | 38,541 |
| Works storage building & yard | 102,816 | - | - |
| Concrete walks | 24,151 | 148,500 | 137,756 |
| Asphalt walks | 3,672 | - | - |
| Recap asphalt streets | 89,682 | 150,000 | 154,371 |
| Street paving | - | 501,600 | 438,658 |
| Urban assistance | 64,474 | 50,700 | 52,217 |
| Lane paving & recap | 67 | 4,700 | 4,562 |
| Parking lot paving & curbs | 90,883 | - | - |
| Works equipment pool | 127,565 | 202,915 | 199,414 |
| Concrete curbing & driveways | 34,974 | 32,000 | 31,189 |
| Storm sewers | 146,117 | - | - |
| Federal airport projects | - | 78,000 | 97,450 |
| | 684,401 | 1,187,415 | 1,154,158 |
| ENVIRONMENTAL HEALTH | | | |
| Solid waste disposal | 24,168 | 35,600 | 25,988 |
| PUBLIC HEALTH | | | |
| Hillcrest Cemetery | - | 23,000 | 37,823 |
| ENVIRONMENTAL DEVELOPMENT | | | |
| Clark Avenue housing | - | 55,000 | 54,400 |
| RECREATION, PARKS & CULTURE | | | |
| "X" Ball Diamonds | 18,000 | 100,000 | 105,976 |
| Colosseum | 12,417 | 1,600 | 2,775 |
| Weyburn & District Sports Arena | - | 4,500 | 5,629 |
| Swimartorium | 19,395 | 18,040 | 15,546 |
| Signal Hill Arts Centre | 14,778 | 74,000 | 72,356 |
| Recreation & Parks equipment | 12,589 | 7,365 | 17,042 |
| Public Library | 11,894 | 2,700 | 2,700 |
| Jubilee Park development | 36,251 | 7,440 | 7,977 |
| Historic sites & museum | 5,498 | 30,000 | 28,053 |
| | 130,822 | 245,645 | 258,054 |
| | 2,066,493 | 2,369,986 | 2,430,594 |

CITY OF WEYBURN

UTILITY DEPARTMENT

WATERWORKS STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **REVENUE** | | | |
| Internal transfer - other | 144,474 | 1,745,873 | 1,074,873 |
| Sales to consumers | 711,720 | 710,000 | 786,176 |
| Sales to other governments | 76,519 | 77,000 | 72,650 |
| Sales to City departments | 36,482 | 35,000 | 39,359 |
| Hydrant rental - fire department | 23,250 | 23,775 | 23,775 |
| Local improvements - frontage taxes | 42,648 | 43,580 | 41,951 |
| Prepaid frontage taxes | 140,856 | 6,370 | 5,737 |
| Prepaid L.I.T. | 270 | - | - |
| Meteorological station agreement | 2,417 | 2,417 | 2,417 |
| Federal grants | - | 500,000 | 500,000 |
| Provincial grants | 238,075 | - | - |
| Debenture | 250,000 | - | - |
| | 1,666,711 | 3,144,015 | 2,546,938 |
| **EXPENDITURE** | | | |
| Operating | 455,428 | 492,847 | 446,646 |
| Provision for reserves | 846,000 | - | - |
| Debt charges | 145,577 | 182,881 | 182,881 |
| Capital expenditure | 218,125 | 2,466,100 | 1,914,777 |
| | 1,665,130 | 3,141,828 | 2,544,304 |
| Excess Revenue for the Year (Page 25) | 1,581 | 2,187 | 2,634 |

CITY OF WEYBURN

UTILITY DEPARTMENT

WATERWORKS DETAILS OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **OPERATING** | | | |
| Repairs to mains and hydrants | 61,410 | 55,000 | 38,723 |
| Repairs to stand pipes | 1,819 | 2,000 | 882 |
| Repairs to house connections | 13,685 | 10,000 | 11,041 |
| Repairs to water meters | 11,968 | 12,000 | 11,839 |
| Shallow wells operations and maintenance | 843 | 4,000 | 3,059 |
| Deep wells operations and maintenance | 654 | 1,100 | 760 |
| Administration | 44,327 | 48,017 | 45,795 |
| Workshop storage expense | 8,754 | 10,230 | 6,119 |
| Postage | 5,016 | 5,300 | 6,026 |
| Meter reading expense | 9,851 | 23,200 | 17,275 |
| Billing and collecting expense | 30,203 | 31,875 | 28,795 |
| Insurance and payroll benefits | 21,736 | 23,425 | 22,385 |
| Reservoir #2 operation | 6,882 | 4,400 | 2,639 |
| Reservoir #2 repairs and maintenance | 112 | 500 | - |
| Booster station operation and repair | 243 | 500 | 318 |
| Bad debts | 852 | 400 | 2,238 |
| Frontage taxes on city property | 2,524 | 4,700 | 6,314 |
| Treatment plant labour | 86,783 | 93,700 | 92,790 |
| Treatment plant chemicals | 47,543 | 64,600 | 70,299 |
| Treatment plant operation | 52,223 | 54,300 | 48,748 |
| Treatment plant repairs and maintenance | 12,338 | 6,000 | 4,353 |
| Intake No. 1 and booster station | 3,240 | 3,300 | 3,560 |
| Intake No. 2 | 32,255 | 32,200 | 22,631 |
| Lake spillway and raw water line | 167 | 2,100 | 57 |
| | 455,428 | 492,847 | 446,646 |
| **PROVISION FOR RESERVES** | | | |
| Transfer to reserve for future expenditures | 846,000 | - | - |
| **DEBT CHARGES** | | | |
| New debenture expense | 1,030 | - | - |
| Debenture principal | 56,793 | 74,857 | 74,857 |
| Debenture interest | 87,754 | 108,024 | 108,024 |
| | 145,577 | 182,881 | 182,881 |
| **CAPITAL EXPENDITURE** | | | |
| Water treatment plant | 43,269 | 2,366,000 | 1,839,936 |
| Watermains and hydrants - new | 150,268 | 48,600 | 33,441 |
| Watermain replacements | 23,249 | 34,500 | 30,256 |
| House connections | (6,884) | 9,000 | 2,460 |
| New water meters | 8,223 | 8,000 | 8,684 |
| | 218,125 | 2,466,100 | 1,914,777 |

# CITY OF WEYBURN

## UTILITY DEPARTMENT

## SEWERAGE STATEMENT OF REVENUE AND EXPENDITURE

## FOR THE YEAR ENDED DECEMBER 31, 1987

| | Actual 1986 $ | Budgeted 1987 $ | Actual 1987 $ |
|---|---|---|---|
| **REVENUE** | | | |
| Sewer service charge | 438,907 | 431,000 | 455,333 |
| Sewage pumping | 59,983 | 62,000 | 55,719 |
| Local improvements - frontage taxes | 12,281 | 15,887 | 14,907 |
| Prepaid frontage taxes | 173,941 | - | - |
| Provincial grants | - | 57,500 | - |
| Prepaid L.I.T. | 234 | - | - |
| Internal transfers | - | 490,000 | - |
| | 685,346 | 1,056,387 | 525,959 |
| **EXPENDITURES** | | | |
| Operating | | | |
| Administration | 29,918 | 32,012 | 30,988 |
| Workshop storage expense | 5,836 | 6,820 | 4,079 |
| Billing and collecting | 6,930 | 9,725 | 5,806 |
| Insurance and payroll benefits | 9,698 | 10,308 | 9,796 |
| Repairs to sewers | 80,766 | 65,000 | 61,282 |
| Repairs to house connections | 4,903 | 5,000 | 2,631 |
| Sewage lift operation | 34,074 | 34,500 | 30,022 |
| Sewage lift repairs and maintenance | 23,761 | 10,000 | 16,414 |
| Sewage lagoon operation | 22,574 | 23,000 | 26,600 |
| Sewage lagoon repair and maintenance | 12,363 | 10,000 | 8,560 |
| Storage cells - operation | 22,332 | 21,500 | 16,385 |
| Frontage taxes on city property | 1,158 | 2,101 | 2,340 |
| Bad debts | 633 | 300 | 1,790 |
| | 254,946 | 230,266 | 216,693 |
| Provision for Reserves | | | |
| Transfer to reserve for future expenditure | 202,000 | - | 185,000 |
| Debt Charges | | | |
| Debenture principal | 19,833 | 21,645 | 21,645 |
| Debenture interest | 65,726 | 63,194 | 63,194 |
| | 85,559 | 84,839 | 84,839 |
| Capital Expenditure | | | |
| Sewage lagoon - primary | 4,625 | 700,000 | 356 |
| Sewage storage cells | - | - | 2,888 |
| House connections | (9,209) | 5,000 | (264) |
| Sewers - new sanitary | 145,887 | 35,000 | 34,558 |
| Sewerage project | 214 | - | - |
| | 141,517 | 740,000 | 37,538 |
| | 684,022 | 1,055,105 | 524,070 |
| Excess Revenue for the Year (Page 25) | 1,324 | 1,282 | 1,889 |

CITY OF WEYBURN

CEMETERY PERPETUAL CARE FUND

BALANCE SHEET AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| **A S S E T S** | | |
| Cash in bank | 1 | 1 |
| Investments | | |
| Deposit receipt and treasury bills | 36,414 | 57,519 |
| City of Weyburn debentures | 92,758 | 79,929 |
| | 129,173 | 137,449 |
| **S U R P L U S** | | |
| Balance - beginning of year | 119,431 | 129,173 |
| Interest earnings | 13,290 | 13,819 |
| Contributions for the year | 9,742 | 8,276 |
| | 142,463 | 151,268 |
| Transfer to general fund | 13,290 | 13,819 |
| Balance - end of year | 129,173 | 137,449 |

CITY OF WEYBURN

LAND, BUILDINGS AND OTHER PROPERTY - AT COST

AS AT DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| Real estate | 331,364 | 331,364 |
| City hall and fire hall | 313,363 | 458,835 |
| Office equipment | 284,459 | 310,609 |
| Fire department equipment | 213,171 | 213,171 |
| Traffic and street signs | 71,269 | 71,269 |
| Police station | 1,394,715 | 1,394,715 |
| Police equipment | 130,764 | 137,331 |
| Workshop and storage building | 260,006 | 298,547 |
| Bridges | 22,871 | 22,871 |
| River channel improvement | 651,636 | 1,315,795 |
| Diversion channel | 4,643 | 4,643 |
| Concrete walks | 1,294,789 | 1,432,545 |
| Asphalt walks | 38,969 | 38,969 |
| Street paving | 8,228,520 | 8,873,766 |
| Concrete and paved lanes | 158,241 | 162,803 |
| Parking lot paving and curbs | 227,904 | 227,904 |
| Public works equipment | 1,993,546 | 2,158,478 |
| Parking meters | 79,055 | 79,055 |
| Concrete curbing | 744,244 | 775,433 |
| Paved boulevards | 13,410 | 13,410 |
| Storm sewers | 1,463,251 | 1,463,251 |
| Colosseum | 768,870 | 771,645 |
| Sports Arena | 329,112 | 334,741 |
| Swimartorium | 340,545 | 356,090 |
| Signal Hill Arts Centre | 240,335 | 312,691 |
| Recreation and parks equipment | 125,007 | 142,049 |
| Library | 191,241 | 193,942 |
| "X" Ball diamonds | 18,000 | 123,976 |
| Parks | 59,899 | 59,899 |
| Solid waste disposal | 239,957 | 265,945 |
| Recreation and cultural development - Jubilee Park | 782,880 | 790,857 |
| Cemetery | 5,721 | 43,544 |
| Museum | 60,172 | 88,225 |
| Land assembly project | 139,489 | 139,489 |
| Housing projects | 89,098 | 88,800 |
| Senior citizens project | 35,299 | 34,375 |
| Legion Towers project | 178,625 | 178,389 |
| Bachelor apartments | 23,828 | 23,720 |
| Airport | 99,192 | 178,940 |
| Federal airport project | 174,243 | 191,945 |
| Bison Manor project | 271,950 | 271,941 |
| Clark Avenue project | - | 54,400 |
| | 22,093,653 | 24,430,367 |

CITY OF WEYBURN

PARTICULARS OF DEBENTURE DEBT AS AT DECEMBER 31, 1987

| Bylaw No. | Rate of Interest | Plan of Repayment | Date of Issue | Date of Maturity | Purpose of Issue |
|---|---|---|---|---|---|
| 1119/1127 | 8 1/4 | Serial | 1970 | 1990 | Comprehensive School |
| 1324 | 8 1/2 | Annuity | 1977 | 1987 | Paving |
| 1340 | 9 | Annuity | 1978 | 1987 | Paving |
| 1390 | 9 | Annuity | 1980 | 1989 | Paving |
| 1595 | 12 | Annuity | 1985 | 1995 | Police Station |
| 1052/1060 | 5 3/8 | Annuity | 1967 | 1987 | Water booster station |
| 1056/1063 | 5 3/8 | Annuity | 1967 | 1987 | Watermains |
| 1067 | 6 | Annuity | 1967 | 1987 | Watermains |
| 1099/1100 | 7 3/4 | Serial | 1969 | 1989 | Water reservoir |
| 1135/1284 | 9 | Annuity | 1976 | 1996 | Water treatment plant |
| 1455 | 13 | Annuity | 1981 | 1996 | Waterworks |
| 1648 | 10 3/8 | Annuity | 1986 | 1996 | Water treatment plant |
| 1236/1240/1283 | 9 | Annuity | 1976 | 1996 | Sewerage improvement |
| 1490 | 15 | Annuity | 1982 | 1997 | Sewer storage cell |

CITY OF WEYBURN

PARTICULARS OF DEBENTURE DEBT AS AT DECEMBER 31, 1987

| Original Amount of Debenture $ | Principal Actually Paid $ | Principal In Arrears $ | Unmatured Principal $ | Interest In Arrears Not Presented $ |
|---|---|---|---|---|
| 630,000 | 461,000 | | 169,000 | |
| 70,000 | 70,000 | | - | |
| 75,000 | 75,000 | | - | |
| 115,000 | 83,478 | | 31,522 | |
| 250,000 | 30,202 | | 219,798 | |
| 1,140,000 | 719,680 | - | 420,320 | - |
| 6,194 | 6,194 | | - | |
| 19,225 | 19,225 | | - | |
| 11,750 | 11,750 | | - | |
| 265,000 | 217,000 | | 48,000 | |
| 175,000 | 60,067 | | 114,933 | |
| 600,000 | 123,551 | | 476,449 | |
| 250,000 | 15,407 | | 234,593 | |
| 1,327,169 | 453,194 | - | 873,975 | - |
| 150,000 | 51,486 | | 98,514 | |
| 400,000 | 56,682 | | 343,318 | |
| 550,000 | 108,168 | - | 441,832 | - |
| 3,017,169 | 1,281,042 | - | 1,736,127 | - |

# CITY OF WEYBURN

## PARTICULARS OF DEBENTURE DEBT AS AT DECEMBER 31, 1987

**Long-Term Debt Repayments** — **Schedule 7**

| By-law No. | Rate of Interest | Plan of Repayment | Year of Issue | Year of Maturity | Purpose of Issue | Original Amount of Issue | Unmatured Principal Outstanding December 31 | | Repayments in (P-Principal/I-Interest) 1988 | 1989 | 1990 | 1991 | 1992 | 1993 to Maturity | Unmatured Principal borne by Municipality | Frontage |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debentures:** | | | | | | | | | | | | | | | | |
| 1099 | | | | | | | | P | 23,000. | 25,000. | | | | | 48,000. | |
| 1100 | 7 3/4 | 5 | 1969 | 1989 | Reservoir | 265,000. | 48,000. | I | 3,720. | 1,937. | | | | | | |
| 1119 | | | | | | | | P | 51,000. | 56,000. | 62,000. | | | | 169,000. | |
| 1127 | 9 1/2 | 5 | 1970 | 1990 | Comp. School | 630,000. | 169,000. | I | 16,055. | 11,210. | 5,890. | | | | | |
| 1135 | | | | | Water Treatment | | | P | 8,827. | 9,621. | 10,487. | 11,431. | 12,460. | 62,107. | 114,933. | |
| 1284 | 9 | A | 1976 | 1996 | Plant | 175,000. | 114,933. | I | 10,344. | 9,550. | 8,684. | 7,740. | 6,711. | 14,575. | | |
| 1240 | | | | | Force Main | | | P | 7,568. | 8,247. | 8,989. | 9,798. | 10,680. | 53,234. | 98,514. | |
| 1293 | 9 | A | 1976 | 1996 | And Lift | 150,000. | 98,514. | I | 8,866. | 8,175. | 7,443. | 6,634. | 5,752. | 12,493. | | |
| 80-1390 | 9 | A | 1979 | 1989 | Paving | 115,000. | 31,522. | P | 15,082. | 16,440. | | | | | | 31,522. |
| | | | | | | | | I | 2,837. | 1,480. | | | | | | |
| 81-1455 | 13 | A | 1981 | 1996 | Dam & Intake | 600,000. | 476,449. | P | 30,907. | 34,925. | 39,465. | 44,595. | 50,393. | 276,164. | 476,449. | |
| | | | | | | | | I | 61,938. | 57,920. | 53,380. | 48,250. | 42,452. | 95,216. | | |
| 82-1490 | 15 | A | 1982 | 1997 | Storage Cells | 400,000. | 343,318. | P | 16,909. | 19,445. | 22,362. | 25,717. | 29,574. | 229,311. | 343,318. | |
| | | | | | | | | I | 51,498. | 48,961. | 46,045. | 42,690. | 38,833. | 220,051. | | |
| 85-1595 | 12 | A | 1985 | 1995 | Police Station | 250,000. | 219,798. | P | 17,870. | 20,015. | 22,416. | 25,106. | 28,119. | 106,272. | 219,798. | |
| | | | | | | | | I | 26,376. | 24,231. | 21,830. | 19,140. | 16,127. | 26,466. | | |
| 86-1646 | 10 3/8 | A | 1986 | 1996 | Water Treatment Plant Addition | 250,000. | 234,593. | P | 17,005. | 18,769. | 20,717. | 22,866. | 25,238. | 129,998. | 234,593. | |
| | | | | | | | | I | 24,339. | 22,575. | 20,627. | 18,478. | 16,106. | 35,378. | | |
| | | | | | | | | P | | | | | | | | |
| | | | | | | | | I | | | | | | | | |
| | | | | | | | | P | | | | | | | | |
| | | | | | | | | I | | | | | | | | |
| | | | | | | Total | 1,736,127. | P | 188,166. | 208,462. | 186,436. | 139,513. | 156,464. | 857,086. | 1,704,605. | 31,522. |
| | | | | | | | | I | 205,973. | 186,039. | 163,899. | 142,932. | 125,981. | 404,179. | | |
| **Loans:** | | | | | | | | | | | | | | | | |
| | | | | | | Total | | | | | | | | | | |
| **Capital Trust Fund Withdrawals:** (Fixed assets Purchase Advances) | | | | | | Total | | | | | | | | | | |
| **Instalments Not Due:** | | | | | | Total | | | | | | | | | | |

**Note:** If space is insufficient attach list

CITY OF WEYBURN

STATEMENT OF CAPITAL FUND SURPLUS
(Equity in Capital Assets)

FOR THE YEAR ENDED DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| BALANCE - BEGINNING OF YEAR | 21,756,282 | 23,691,998 |
| Debenture principal matured | 89,839 | 97,347 |
| Capital expenditures from revenue | 1,934,078 | 2,395,708 |
| | 23,780,199 | 26,185,053 |
| Refund from High School re: debentures matured | 44,000 | 47,000 |
| Loss on equipment sold or traded | 44,201 | 58,999 |
| | 88,201 | 105,999 |
| BALANCE - END OF YEAR | 23,691,998 | 26,079,054 |

STATEMENT OF REVENUE FUND SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1987

| | | |
|---|---|---|
| BALANCE - BEGINNING OF YEAR | 669,287 | 684,142 |
| Prior year's correction of local improvements | 12,544 | 20,674 |
| Excess revenue for the year (Page 5) | 1,534 | 2,880 |
| Miscellaneous adjustments | 1,075 | 2,700 |
| | 684,440 | 710,396 |
| Miscellaneous adjustments | 298 | 62 |
| Write off old accounts receivable | - | 236 |
| Adjustment of prior year's payable | - | 4,005 |
| | 298 | 4,303 |
| BALANCE - END OF YEAR | 684,142 | 706,093 |

CITY OF WEYBURN

UTILITY DEPARTMENT

STATEMENT OF CAPITAL SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| BALANCE - BEGINNING OF YEAR | 9,699,928 | 9,886,196 |
| Debenture principal matured | 76,625 | 96,501 |
| Capital expenditure from revenue | 109,643 | 1,952,315 |
| BALANCE - END OF YEAR | 9,886,196 | 11,935,012 |

STATEMENT OF REVENUE SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1987

| | | |
|---|---|---|
| BALANCE - BEGINNING OF YEAR | 46,679 | 55,436 |
| Excess revenue (expenditure) for the year | | |
| - waterworks (Page 18) | 1,581 | 2,634 |
| - sewerage (Page 20) | 1,324 | 1,889 |
| Collection of prior year's accounts written off | 2,288 | 1,572 |
| Adjustment of prior year's local improvements | 3,573 | 15,974 |
| Refund of Federal sales tax on meters | - | 2,487 |
| | 55,445 | 79,992 |
| Correction of water & sewer main inventory | - | 27,314 |
| Write off of old accounts receivable | 9 | 298 |
| | 9 | 27,612 |
| BALANCE - END OF YEAR | 55,436 | 52,380 |

CITY OF WEYBURN

STATEMENT OF PROPERTY SALES FUND SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1987

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| BALANCE - BEGINNING OF YEAR | 584,328 | 581,790 |
| Profit on tax title property and other property | 462,762 | 295,906 |
| | 1,047,090 | 877,696 |
| Transfer of general revenue fund | 465,300 | 160,994 |
| BALANCE - END OF YEAR | 581,790 | 716,702 |

STATEMENT OF WORKS DEPARTMENT EQUIPMENT RESERVES

FOR THE YEAR ENDED DECEMBER 31, 1987

| | | |
|---|---|---|
| BALANCE - BEGINNING OF YEAR | 353,886 | 530,386 |
| Provision for the year | 176,500 | 18,426 |
| | 530,386 | 548,812 |
| Transfer to general revenue fund | - | - |
| BALANCE - END OF YEAR | 530,386 | 548,812 |

CITY OF WEYBURN

SCHEDULE OF TAXES AND TAX LEVIES

FOR THE YEAR ENDED DECEMBER 31, 1987

TAX RATE IN MILLS

| | 1986 | 1987 |
|---|---|---|
| General municipal | 49.85 | 51.74 |
| Public schools | 51.00 | 52.00 |
| Union hospital | 3.65 | 3.76 |
| Separate schools | 53.00 | 53.00 |
| Total - P.S.S. | 104.50 | 107.50 |
| Total - S.S.S. | 106.50 | 108.50 |

PARTICULARS OF TAX ROLL

| | 1986<br>$ | 1987<br>$ |
|---|---|---|
| TAXES IN ARREARS - BEGINNING OF YEAR | 241,791 | 212,839 |
| Penalties added - January 1 | 24,339 | 21,517 |
| Current penalties | 54,313 | 49,284 |
| Current levies | | |
| General municipal | 2,400,767 | 2,515,826 |
| Local improvements - frontage tax | 454,549 | 412,355 |
| Schools - public | 1,821,968 | 1,868,136 |
| - separate | 658,952 | 673,031 |
| Union hospital | 175,776 | 182,828 |
| Sundry charges | 3,529 | 2,760 |
| Added amounts | 22,929 | 21,364 |
| | 5,858,913 | 5,959,940 |
| Transfer to tax title property | 564 | - |
| Cash collections - arrears | 206,955 | 137,248 |
| - current | 5,234,543 | 5,233,584 |
| Discounts | 165,674 | 174,136 |
| Cancellations | 16,422 | 1,154 |
| Frontage taxes on municipal property | 21,916 | 23,346 |
| | 5,646,074 | 5,569,468 |
| TAXES IN ARREARS - END OF YEAR | 212,839 | 390,472 |

CITY OF WEYBURN

SCHEDULES OF ASSESSMENT AND TAX TITLE PROPERTY

FOR THE YEAR ENDED DECEMBER 31, 1987

VALUATION OF EXEMPTED PROPERTY

| | Land $ | Business and Improvements $ |
|---|---|---|
| Dominion government | 86,240 | 181,370 |
| Provincial government | 569,670 | 2,188,840 |
| Tax title property and other city property | 3,302,260 | 935,760 |
| School corporations | 443,570 | 1,565,290 |
| Union hospital | 35,780 | 616,860 |
| Property used for religious purposes | 214,740 | 830,290 |
| Local government - other | 6,380 | 12,160 |
| Other | 127,060 | 48,310 |
| Nursing homes | 256,110 | 4,810,810 |
| | 5,041,810 | 11,189,690 |

TAXABLE ASSESSMENT

| | 1986 $ | 1987 $ |
|---|---|---|
| Land | 14,152,890 | 14,192,100 |
| Improvements (50% of depreciated 1966 replacement cost) | 28,832,740 | 29,268,490 |
| Business | 5,023,970 | 5,015,480 |
| Railway roadway | 148,320 | 148,320 |
| | 48,157,920 | 48,624,390 |

SUPPLEMENTARY TAXABLE ASSESSMENTS

| | | |
|---|---|---|
| Land | 14,206,450 | 14,258,990 |
| Improvements (50% of depreciated 1966 replacement cost) | 28,936,840 | 29,974,300 |
| Business | 4,987,020 | 4,912,590 |
| Railway roadway | 148,320 | 146,520 |
| | 48,278,630 | 49,292,400 |

TAX TITLE PROPERTY

| | | |
|---|---|---|
| BALANCE - BEGINNING OF YEAR | 246,543 | 493,686 |
| Property acquired | 257,055 | 37,931 |
| | 503,598 | 531,617 |
| Property sales | 9,912 | 95,686 |
| BALANCE - END OF YEAR | 493,686 | 435,931 |

CITY OF WEYBURN

MISCELLANEOUS DATA

| | |
|---|---|
| Population | 10,153 |
| Total area of city | 1,554.00 ha. |
| Total area of exhibition grounds | 15.00 ha. |
| Total area of parks and playgrounds | 39.74 ha. |
| Total taxable land area | 760.00 ha. |

LENGTH OF ROADS, STREETS AND ALLEYS IN EXISTENCE (in kilometers)

| | Provincial Highways | Local Streets | Improved Alleys | Other Roads | Grid Roads |
|---|---|---|---|---|---|
| Asphalt on concrete base | | | 0.77 | | |
| Flexible Pavement - high cost* | 12.63 | 54.73 | 2.37 | | 0.80 |
| - low cost | | 2.14 | | 0.87 | |
| Gravel - surface untreated | | 15.43 | 40.55 | | 0.90 |
| Earth (excluding unused road allowances) | | 2.08 | 3.58 | | |

* high cost refers to having a gravel base

| | |
|---|---|
| WATERMAINS | 76.51 km |
| SANITARY SEWERS | 62.36 km |
| STORM SEWERS | 32.62 km |

BASIC UTILITY RATES FOR RESIDENTIAL CUSTOMERS:

| | |
|---|---|
| Water $0.54/cu.m min. | 5.05/mo. |
| Sewer 80% of water min. | 4.05/mo. |
| Water meter charge - 15 mm | 1.00/mo. |
| Min. monthly charge | $10.10/mo. |

CITY OF WEYBURN

INTERGOVERNMENTAL REVENUES AND ACCOUNTS RECEIVABLE

FOR THE YEAR ENDED DECEMBER 31, 1987

| Payor | Program | Type of Project | Amounts Receivable January 1 | Amounts Earned During Year | Amounts Received During Year | Adjustments | Amounts Receivable December 31 |
|---|---|---|---|---|---|---|---|
| SERVICES PROVIDED TO OTHER GOVERNMENTS: | | | | | | | |
| Village of McTaggart | Fire Protection | Inter-Mun. | | 128 | 128 | | |
| RM of Weyburn | Fire Protection | Inter-Mun. | | 1,080 | | | 1,080 |
| RM of Weyburn | Recreation Ser. | Inter-Mun. | | 2,360 | | | 2,360 |
| RM of Weyburn | Cemetery | Share Deficit | 3,043 | 2,558 | 5,601 | | |
| TOTAL | | | 3,043 | 6,126 | 5,729 | - | 3,440 |
| OPERATING GRANTS: Unconditional | | | | | | | |
| Urban Affairs | Revenue Sharing | | | 853,502 | 853,502 | | |
| OPERATING GRANTS: Conditional | | | | | | | |
| Dept. of Highways | Airport Maint. | Airport | | 3,700 | - | | 3,700 |
| Dept. of Highways | Airport Capital | Airpot | | 33,300 | 33,300 | | |
| Urban Affairs | Fire Protection | Inter-Mun. | | 10,000 | 10,000 | | |
| Urban Affairs | Transit for Disabled | Bus Subsidy | | 3,765 | 3,765 | | |
| Empl.& Imm. Canada | S.E.E.D. | Employment | | 10,607 | 10,607 | | |
| Sask-Rural Devel. | Maintenance | Roads | 144 | 136 | 144 | | 136 |
| Sask Lotteries | T.I.P. | Tent & TV screen | | 15,000 | 15,000 | | |
| Urban Affairs | Recreation | Inter-Mun. | | | | | |
| TOTAL | | | 144 | 930,010 | 926,318 | - | 3,836 |

CITY OF WEYBURN

INTERGOVERNMENTAL REVENUES AND ACCOUNTS RECEIVABLE

FOR THE YEAR ENDED DECEMBER 31, 1987

| Payor | Program | Type of Project | Amounts Receivable January 1 | Amounts Earned During Year | Amounts Received During Year | Adjustments | Amounts Receivable December 31 |
|---|---|---|---|---|---|---|---|
| CAPITAL GRANTS | | | | | | | |
| Transport Canada | New runway | Airport | | 17,703 | - | | 17,703 |
| P.F.R.A. | Water Treatment Plant Addition | I.W.S.A. | | 500,000 | 500,000 | | - |
| Dept. of Highways | Urban Assistance | | 48,335 | 32,793 | 81,128 | | - |
| Culture & Rec. | Innovative Projects | | | 7,500 | 7,500 | | - |
| Culture & Rec. | Cul/Rec Facilities Grant | | | 91,550 | 21,500 | | 70,050 |
| Culture & Rec. | Heritage Property | | | 10,000 | 10,000 | | - |
| Sask Water Corp. | Flood Protection | | 11,030 | 550,429 | 561,459 | | - |
| Sask Water Corp. | Water Project | I.W.S.A. | 111,896 | 26,392 | - | | 138,288 |
| TOTAL | | | 171,261 | 1,236,367 | 1,181,587 | - | 226,041 |

CITY OF WEYBURN

NOTES TO BALANCE SHEETS AND ABSTRACTS

DECEMBER 31, 1987

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

These balance sheets and abstracts have been prepared in accordance with accounting practices prescribed by the Saskatchewan Department of Urban Affairs and the Urban Municipality Act. These practices vary in certain respects from generally accepted accounting principles. The more significant practices are as follows:

1. FUND ACCOUNTING:

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system to segregate those transactions of a particular activity. These funds are:

(a) Revenue Fund (General and Utility)

The revenue fund contains the current revenues, expenditures, assets, and liabilities pertaining to the general operations of the entity. Included in revenue fund expenditures are charges for debenture principal matured, transfers to the capital fund for purchase of capital assets and repayments to the capital reserve revolving fund.

(b) Capital Fund (General and Utility)

The capital fund contains the capital assets which are property and equipment, bank accounts, investments, receivables, loans, payables, long-term debt and reserves pertaining to the capital fund and the equity in capital fund assets.

Purchases of property and equipment are financed either by transfers from the revenue fund, capital grants, debenture proceeds, sale of property and equipment, capital loans and advances from the capital reserve revolving fund. Depreciation is not provided on property and equipment since debenture principal, which financed the capital asset, and in some cases, the cost of the capital asset are charged to current operations.

2. INVESTMENTS:

Investments are valued at cost which approximates market value.

3. ASSET VALUATION ALLOWANCES:

Asset valuation allowances are determined in accordance with generally accepted accounting principles but are reflected as liabilities and not as a reduction of the related assets.

CITY OF WEYBURN

NOTES TO BALANCE SHEETS AND ABSTRACTS

DECEMBER 31, 1987

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

4. INTERGOVERNMENTAL REVENUES:

Intergovernmental revenues on the statement of revenue and expenditure do not include capital grants. These capital grants are added to equity in capital fund assets.

5. CONTINGENT LIABILITIES:

There is a pending claim under the Sewage Drainage Inquiry Act that could amount to $15,000 plus recommended remedial work of which the cost has not been ascertained.

The City is presently engaged in expropriation proceedings relating to the acquisition by it of lands necessary for the location and operation of the new sewage lagoon. Monies have been paid into court in connection with the acquisition of the necessary land and it is anticipated that such monies paid in will cover the liability ultimately determined by the court.